

EXHIBIT 2

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 301: EXHIBIT 2 - NO LIABILITY CLAIMS - ADJOURNED CLAIMS

| | NAME | CASE NUMBER | DEBTOR NAME | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS | REASON FOR PROPOSED DISALLOWANCE |
|-------|--|-------------------|---|---------------|---------|------------------------|-------------------------------------|
| 1 | EAGLEROCK INSTITUTIONAL PARTNERS LP 505 PARK AVE FL 2 NEW YORK, NY 10022-9334 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/21/2009 | 25160 | Undetermined* | No Liability Claim |
| 2 | EAGLEROCK INSTITUTIONAL PARTNERS, LP ATTN: NADER TAVAKOLI C/O EAGLEROCK CAPITAL MANAGEMENT, L.L.C. 505 PARK AVE FL 2 NEW YORK, NY 10022-9334 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/21/2009 | 25157 | Undetermined* | No Liability Claim |
| 3 | EAGLEROCK MASTER FUND LP ATTN: NADER TAVAKOLI C/O EAGLEROCK CAPITAL MANAGEMENT, L.L.C. 24 WEST 40TH ST., 10TH FL. NEW YORK, NY 10022-9334 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/21/2009 | 25156 | Undetermined* | No Liability Claim |
| 4 | EAGLEROCK MASTER FUND LP 505 PARK AVE FL 2 NEW YORK, NY 10022-9334 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/21/2009 | 25161 | Undetermined* | No Liability Claim |
| TOTAL | | | | | | \$0.00 | |